

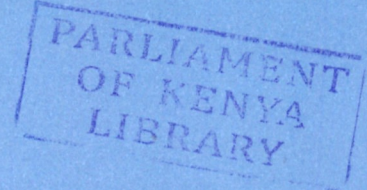
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY	
DATE:	02 AUG 2023
	WED ON
TABLED BY:	Hon Naomi Wago, MP Deputy Majority Whip
CLERK-AT THE-TABLE:	Finlay Muniki

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KIBWEZI WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2022**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.

30 MAY 2023

RECEIVED

Revised Template 30th June 2022



KIBWEZI WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)





KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;

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- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The Kibwezi West Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Japhet N. Ngui
2.	Sub-County Accountant	Elijah Mwazighe Mwazo
3.	Chairman NGCDFC	Gabriel M. Kisilu
4.	Secretary NGCDFC	John M. Nyamai

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kibwezi West Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) Kibwezi West Constituency NGCDF Headquarters

P.O. Box 136-90138
Kibwezi West NG-CDF Building
Makindu Sub County Head quarter.
MAKINDU, KENYA

(f) Kibwezi West Constituency NGCDF Contacts

Telephone: (254) 720-104-432
E-mail: ngcdfkibweziwest@go.ke
Website: www.go.ke

(g) Kibwezi West Constituency NGCDF Bankers

Kenya Commercial Bank.
Makindu Branch
P.O. Box 288-90138
Makindu-Kenya

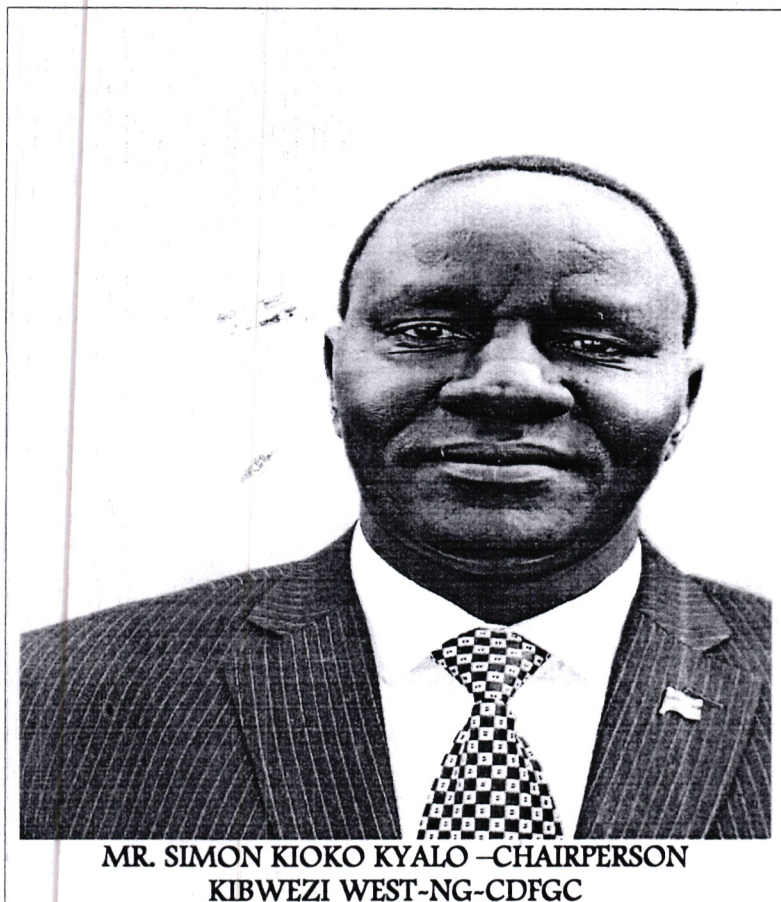
(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. NG-CDFC Chairman's Report



We the NGCDFC-Kibwezi west are very happy to be part of the large NGCDF family established under the National Government Constituencies Development Fund Act 2015 and regulation 2016. In the financial year 2021/2022 the board allocated **Kshs. 137,088,879** to our constituency. During the meeting held on **24TH September, 2021** the amount was apportioned to the following sectors according to the NG-CDF Act 2015.

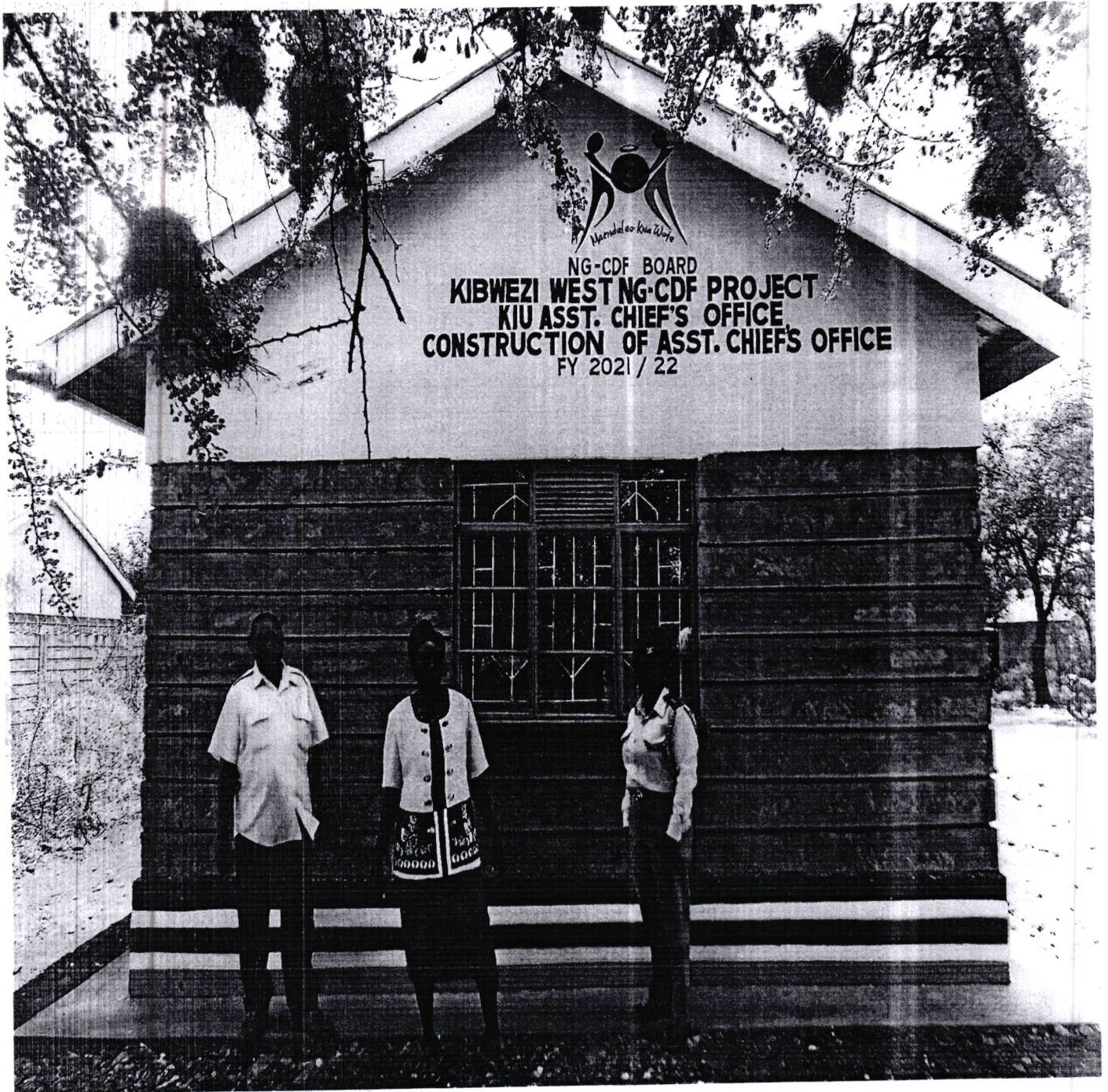
Serial	Name of Project	Amount Allocated
087/AP1	Administration/Recurrent	8,225,332.74
087/AP2	Monitoring and Evaluation/Capacity Building	4,112,665.26
087/2640100	Bursaries	47,980,000.00

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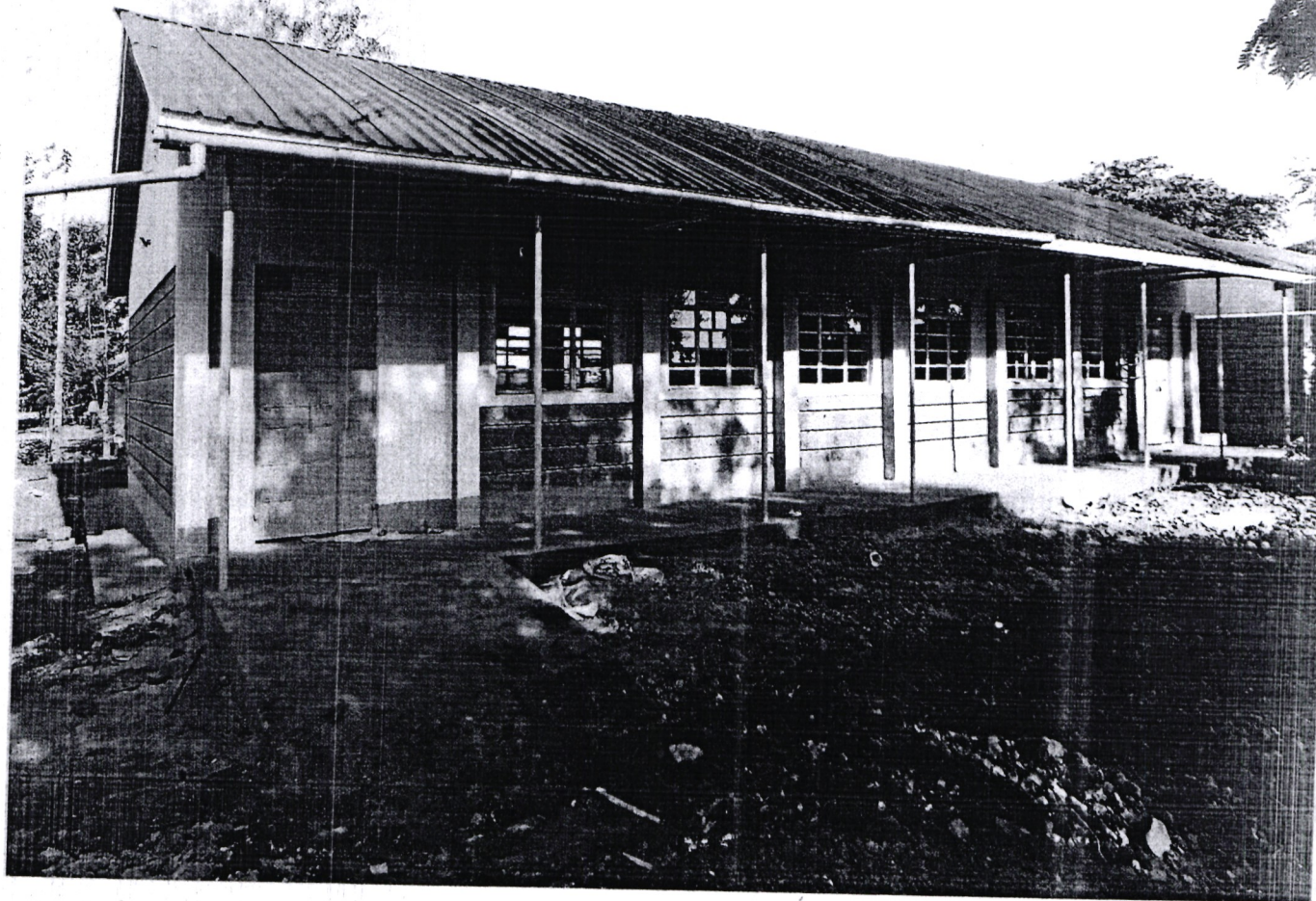
087/2630204	Primary School Projects	23,310,000.00
087/2630205	Secondary School Projects	34,140,000.00
087/2640507	Security Projects	9,450,000.00
087/2640509	Sports Activities	473,674.00
087/2640510	Environmental Projects	405,000.00
087/2640200	Emergency	7,192,207.00
Total		137,088,879.00

During the Financial Year 2021/2022, we had a total receipt of **Kshs. 182,107,502** which includes **Kshs. 181,277,758** received from the Board, **Kshs. 521,500** being from sale of tender and **Kshs. 308,243.80** from the closed project management committee accounts. Out of the funds received from the board, **Kshs. 44,188,879** was a balance of last financial year **2020/2021**. As at 1st July 2020 there was an opening balance of **Kshs. 47,454,104**. In total the funds available for spending in the financial year 2021/2022 was **Kshs. 228,267,862**. The constituency has **Kshs. 1,293,744** funding pending approval which includes **Kshs.985,500** from sale of tender and **Kshs.308,244** from the closed PMC accounts. The total expenditure for the year was **Kshs. 204,839,904** which is approximately **89.2%** of the total available funds during the financial year. The constituency has received all the funds allocated from the board.

Below is graphical presentation of constituency expenditure per the categories



KIU ASSISTANT CHIEFS OFFICE BLOCK WITH 3 ROOMS-FY 2021/2022



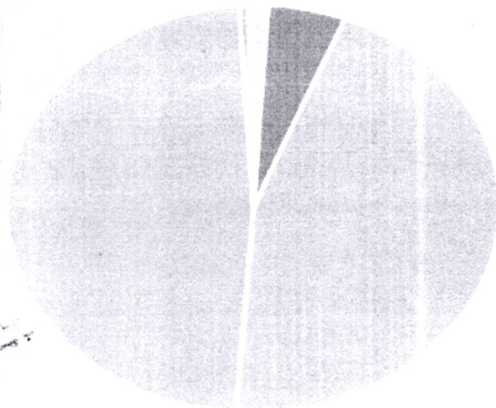
EMALI PRIMARY SCHOOL-2CLASSROOMS FY 2021/2022

List emerging issues related to the entity

Currently there are a number of emerging issues that the office needs to put into consideration as we implement the projects. The includes;

- ✓ Gender mainstreaming in our operations
- ✓ Adherence to the disability act as we implement our projects.
- ✓ Matters of environmental conservations and sustainability.
- ✓ Adherence to the presidential directive on Big for Agenda.
- ✓ Adherence to presidential directive on Covid-19 preventive measures.

**KIBWEZI WEST EXPENDITURE PER SECTOR
FY 2021/2022**



- Compensation of employees
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Acquisition of Assets
- Other Payments

Below is graphical presentation of constituency final budget, actual on comparable basis and budget utilisation

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KIBWEZI WEST NG-CDF

Comparison between the final budget, Actual on comparable Basis and the budget utilisation differenc



Project Implementation

The National Government Constituency developments funds have played a great role in improving the infrastructure in the education and security. Also through the Bursary it has assisted in retention and completion rate of student's education.

During the financial year we were able to construct 56 new classrooms in primary school, 8 new classrooms in secondary school, 4 science laboratories, 1 new administration block and one renovated, 60 doors pit latrines in primary school and 12 doors pit latrines in secondary schools. Around 28 classrooms are ongoing. The constituency is also undertaking the construction of a swimming pool Kalulini Secondary school which is ongoing.

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On the security sector, we have built 2 new assistant chiefs offices, 2 new police posts, 1 assistant chiefs office renovated, 12 doors pit latrine and fencing of 1 police post and one DCC Residents. One ICT class is being constructed at Mulala CIH.

The constituency has a policy of giving priority to bursary hence projects are implemented later. All projects are allocated enough funds to completion, hence very no projects require second phase of funding in the coming financial year. Due to the above we are able to complete our projects within the stipulated time and achieve the set objective.

On the side of bursary, the office awarded bursary to needy students amounting to **Kshs. 74,239,000**. This has improved in access and retention of students in school and other learning institutions. This inclusive of the balance for the last financial year.

S/NO	Category	NO. of beneficiary	Amount per category.
1	Tertiary	1,705	16,042,000.00
2	Secondary	10,007	54,214,000.00
3	Special students	406	3,980,000.00
	TOTAL AMOUNT	12118	74,239,000.00

The following are photos of our best projects:



KIAMBANI SECONDARY SCHOOL-ONE CLASSROOM FY 2021/2022

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NDULU PRIMARY SCHOOL-ONE CLASSROOM FY 2020/2021 (Implemented fy2021/2022)



KATANGINI PRIMARY SCHOOL-ONE CLASSROOM FY 2020/2021 (Implemented fy2021/2022)

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III. Statement of Performance Against Predetermined Objectives for FY2021/22

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NGCDF-KIBWEZI WEST Constituency's 2018-2022 plan are to:

- a) To improve enrolment, learning and teaching environment by rehabilitation of existing and construction of new facilities in both primary and secondary schools.
- b) To improve transition and retention from primary to secondary and to tertiary of students by allocating bursary to needy students.
- c) To promote security and service delivery by constructing and rehabilitating police post, chief's and assistant chief's office.
- d) To promote sports activities by improving sporting facilities and provision of equipment's.
- e) To ensure sustainable environmental conservations by improving on water harvesting and trees planting.
- f) To build capacity of the staff, committee members, projects management committee's and local contractors by holding regular trainings and benchmarking exercise.
- g) To promote access information, communication and technology.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Program	Objective	Outcome	Indicator	Performance
Education	1.To improve enrolment, learning and teaching environment by rehabilitation of existing and construction of new facilities in both primary and secondary schools. 2. To improve	-Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions -Improved teaching	Secondary: (a). 4NO. sciences labs (b).8 NO. New Classrooms (c)12 Doors pit latrine Primary (a)56NO. New classrooms. (b)1 NO. Adm block Renovated and 1 new Adm constructed.	In FY 21/22 we increased numbers of new by 64 classrooms, science laboratories by 4, and toilets by 72 doors, etc.

List the implementation challenges and recommended way forward.

The office has during the financial year experienced a number of challenges during the implementation of projects

1. Delay in release of the funds to the Constituency-We request the board to see the possibility of releasing funds before the end financial year.
2. Delay in preparation of tender documents by the public Works-We request the Ministry to consider posting a public works officers in every Sub county.



.....
**Name; Gabriel M. Kisilu
CHAIRMAN NGCDF COMMITTEE**

KIBWEZI WEST Constituency

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	transition and retention from primary to secondary and to tertiary of students by allocating bursary to needy students.	environments.	(c) 60 door pit latrine. Bursary: (a). University=587 (b). College=366 (c). Secondary=2841 (d).Special=183	- Bursary beneficiaries at all levels were as per the attached schedules
Security	1.To promote security and service delivery by constructing and rehabilitating police post, chief's and assistant chief's office.	-Improved security and service delivery	Chiefs office: (a). Offices=2 New with power, and 12 new doors pit latrine constructed. Police post 2NO.new police post constructed. 1NO Police station fenced 1 Dcc residence fenced	In FY 21/22 -we increased the new assistant chief's office by 2, Renovated 1 Offices, -Increased the toilets by 12 doors.
Environment	1. To ensure sustainable environmental conservations by improving on water harvesting and trees planting.	-Increased water harvesting. -Increased trees cover	Tanks & Gutters (a).6 Primary school,1 Secondary schools, 1 police post and 11 assistant chief's office supplied with 10,000ltrs water tank (b).10 primary school installed with water harvesting gutters and tank bases.	In FY 21/22 we increased the numbers of primary schools with water harvesting facilities by 16,police post by 1, Assistant chiefs offices by 11 and secondary school by 1
Sports	1. To promote sports activities by improving sporting facilities and provision of equipment's.	-Increased schools with equipped playing grounds.	Goal posts: 3 schools 2 chiefs compound and one TTI supplied with 3 sets of goal posts i.e. Football, Netball and Volleyball.	In FY 21/22 we increased the numbers of primary schools with goal posts facilities by 7
Disaster Management	1.To promote disaster preparedness in the constituency	-Improved emergency interventions.	72 doors pit latrines dug after the old ones sunk due to heavy rains in primary, secondary school and security institutions under emergency vote.	In FY 20/21 we attended to disasters in primary schools by building 72 doors pit latrines

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Information Communication and Technology (ict)	1.To enhance access to information and use ICT to enhance service delivery	-Provide working space for where CIH hubs have been installed.	1NO.New ICT classrooms have been constructed.	In FY 20/21 1NO. new ict classrooms have been constructed at Mulala chiefs office.
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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

KIBWEZI WEST NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of KIBWEZI WEST NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** KIBWEZI WEST NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels

FY 21/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Our office has encouraged the schools to plant trees after having facilitated to harvest water and some schools have tried.*
- *The construction of police posts and chiefs offices have helped in reducing the use of drugs by youth due to increased sensitization.*

3. Employee welfare

We invest in providing the best working environment for our employees. KIBWEZI WEST constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. NG-CDF KIBWEZI WEST constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

KIBWEZI WEST NG-CDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

Kibwezi West,NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. **Community Engagements-**

KIBWEZI WEST NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through public participation in project identification.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary. Also the community conduct wards development forums at all wards and discuss priority projects from every sub-location.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings. KIBWEZI WEST NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

V. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Kibwezi West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Kibwezi West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Kibwezi West Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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The Accounting Officer in charge of the NGCDF-Kibwezi West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Kibwezi West Constituency financial statements were approved and signed by the Accounting Officer on 26/4 2023.



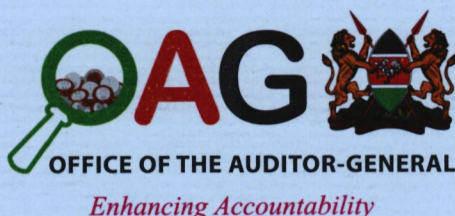
.....
Name: **GABRIEL M. KISILU**
Chairman – NGCDF Committee



.....
JAPHET N. NGUI:
Fund Account Manager

REPUBLIC OF KENYA

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Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIBWEZI WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kibwezi West Constituency set out on pages 1 to 70,

Report of the Auditor-General on National Government Constituencies Development Fund - Kibwezi West Constituency for the year ended 30 June, 2022

which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statements of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kibwezi West Constituency as at 30 June, 2022, and of its financial performance and cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Inaccuracies in Cash and Cash Equivalent

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.24,721,702 as disclosed in Note 10 to the financial statements. Review of the bank reconciliation statements revealed unrepresented cheques which include stale cheques of Kshs.278,663 as at 30 June, 2022. The cheques had not been written back to cashbook or replaced.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.24,721,702 could not be confirmed.

2. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.97,252,441 as disclosed in Note 7 to the financial statements. This amount includes bursaries to secondary schools, tertiaries` and special schools of Kshs.54,214,000, Kshs.16,042,000 and Kshs.3,980,000 respectively. Review of the process of bursary award revealed the following anomalies;

- i. The bursary vetting committee held vetting meetings which were not supported by minutes and outcomes of deliberations.
- ii. There was no approved criteria used for bursary award.
- iii. The support schedule for students from tertiary institutions awarded the bursary amounting to Kshs.16,042,000 lacked the admission numbers for the students.
- iv. Two payment vouchers for Kshs.19,280,000 and Kshs.18,816,000 were not provided for audit.

In the circumstances, the accuracy and regularity of the bursary funds could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kibwezi West Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects a receipt budget and actual on comparable basis amounting to Kshs.229,561,606 for each. However, the Fund spent Kshs.204,839,904 resulting to underperformance of Kshs.24,721,702 or 12 % of the budget.

The under-expenditure affected implementation of the planned activities and programs and impacted negatively on service delivery to the public.

2. Unresolved prior year's Audit issues

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. The Management has however, not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unapproved Utilization of Receipts and Unutilized PMCs

The statement of receipts and payments reflects other receipts of 829,744 as disclosed in Note 3 to the financial statements which includes receipts from sale of tender's documents amounting to Kshs.308,244. However, the receipts were not approved and allocated by the National Government Constituencies Development Board for utilization by the Fund.

In the circumstances, the regularity of other receipts amount of Kshs. 308,244 could not be confirmed.

2. Failure to Implement Project

The statement of receipts and payments reflects other grants and transfers amount of Kshs.97,252,441 as disclosed in Note 7 to the financial statements. This amount includes security projects of Kshs.12,325,000 out of which, Nguumo Police Post was allocated Kshs.2,000,000 for the construction of the main office, reception, armory and a cell with electricity installed at Kshs.1,700,000 and 3 doors pit latrine at Kshs.300,000 to completion. The funds were transferred to Nguumo's police post PMC bank account on June, 2022. However, the project had not been started as at the time of audit in the month of March, 2023, due to land disputes.

In the circumstances, public funds were not effectively utilized and therefore value for money on the transfer of Kshs.2,000,000 was not obtained.

3. Poorly Implemented Project

The statement of Kisayani Police Post receipts and payments reflects other grants and transfers amount of Kshs.97,252,441 as disclosed in Note 7 to the financial statements. This amount includes security projects amount of Kshs.12,325,000 out of which Kshs.1,700,000 was allocated to for the construction of main office, reception, armory and a cell. Review of the procurement documents and field visit in the month of March, 2023 revealed the following unsatisfactory matters;

- i. The contractor was awarded the contract and the notice of award was sent on 30 June, 2022. The contract was signed on 6 July, 2022, which was less than the fourteen (14) days mandatory period between award and signing of the contract.
- ii. Review of the bill of quantities and payment documents revealed that the costs had been overcast by Kshs.30,000 and an amount of Kshs.1,642,090 was paid instead of Kshs.1,612,090.
- iii. The site visit revealed that the project had been completed and had not been put to use. A letter from the officer in charge of Kibwezi police post, dated 21 October, 2022 indicated that various key considerations including reinforcing of

armory, windows and doors had not been implemented to make the building operational as a police post.

In the circumstances, public funds were not effectively utilized and therefore value for money for Kshs.1,700,000 was not obtained.

4. Irregular Procurement of Projects

The statement of receipts and payments reflects transfers to other government units of Kshs.91,710,000, as disclosed in Note 6 to the financial statements. This amount includes transfers to primary and secondary schools of Kshs.68,270,000 and Kshs.23,440,000 respectively. The transfers were for projects implementation. Review of the project procurement files revealed the following irregularities:

- i) The Ngelenge primary school was allocated Kshs.1,060,000 for the construction of one (1) classroom and 23 two-seater-desks. The tender evaluation minutes dated 27 September, 2021 indicate that the winning bidder was awarded the contract at a contract price of Kshs.947,100. The letter of notification sent on 30 September, 2021 was however given to a different contractor, the second lowest bidder at a contract sum of Kshs.959,400. Further, payment was made to a different firm and not the one awarded the tender.
- ii) The Matiku Secondary school was allocated Kshs.3,500,000 for construction of a science laboratory. The tender evaluation committee minutes dated 2 June, 2022 indicate that the contract was awarded to winning bidder at a contract sum of Kshs.3,115,950. The letter of notification of award dated 6 June, 2022 was however, issued to a different contractor at a contract sum of Kshs.3,159,360.
- iii) The Kikumini Secondary school was allocated Kshs.3,500,000 for construction of a science laboratory. The tender evaluation minutes dated 2 June, 2022 indicate the contract was awarded to the winning bidder at a contract price of Kshs.3,200,000. The letter of notification for award was however, given to a different contractor at contract sum of Kshs.3,300,000 which was higher than the lowest evaluated bid by Kshs.100,000.
- iv) The Emali Primary school was allocated Kshs.2,120,000 for construction of 2 classrooms and purchase of 46 two-seater desk. The tender evaluation minutes dated 2 June, 2022 recommended the award to a contractor at a contract sum of Kshs.1,996,200. The letter of notification for award dated 6 June, 2022 was however, given to a different contractor at a contract sum of Kshs.2,000,000 which was higher than the lowest evaluated bidder.
- v) The Kwakyai Primary school was allocated Kshs.1,060,000 for construction of 1 classroom and purchase of 23 two-seater desks. The tender evaluation minutes dated 9 June, 2022 indicate that the contract was awarded to a contractor at a contract sum of Kshs.1,045,300. The letter of notification of award dated

10 June, 2022 was sent to a different contractor at a contract sum of Kshs.1,052,220.

The awards were contrary to Section 81(1)(a) of the Public Procurement and Asset Disposal Act, 2015 which states that the successful tender shall be the one who meets any one of the following as specified in the tender document-the tender with the lowest evaluated price.

In the circumstance, the Fund Management was in breach of the law.

5. Irregular Utilization of Project Funds

The statement of receipts and payments reflects transfers to other government units amount of Kshs. 91,710,000 as disclosed in Note 6 to financial statements. This amount includes transfers to primary and secondary schools of Kshs.68,270,000 and Kshs.23,440,000 respectively. Included in the amount is an allocation for six (6) projects totalling Kshs.12,760,000 as indicated below.

Name of School	Allocation (Kshs)	Project Cost (Kshs)	Unutilized Funds (Kshs)
Nguumo Secondary School	3,500,000	3,099,920	400,080
Matiku Secondary School	3,500,000	3,159,360	340,640
Kikumini Secondary School	3,500,000	3,300,000	200,000
Ngelenge Primary School	1,060,000	959,400	100,600
Ngaikini Primary School	1,200,000	1,054,831	145,169
Total	12,760,000	11,760,000	1,186,489

Out of the amount allocated of Kshs.12,700,00, Kshs.11,573,511 was utilized on budgeted projects leaving an amount of Kshs.1,186,489 unutilized. The unutilized funds were however, irregularly spent by the Project Management Committees without approval and the nature of the expenditure was not disclosed contrary to Section 6(5) of the National Government Constituencies Development Fund Act, 2015 which states that for avoidance of doubt, a return as set out in the First Schedule shall be made for the current financial year and every financial year on which some funds remain unspent.

In the circumstance, the Fund Management was in breach of the law.

6. Failure to Provide Procurement Documents

The statement of receipts and payments reflects use of goods and services amount of Kshs.10,361,393 as disclosed in Note 5 to the financial statements. Included in the amount are printing, advertising and information supplies and services and fuel, oils and lubricant amounts of Kshs.666,304 and Kshs.639,726 respectively, However, the items were not included in the procurement plan and the suppliers were not in the list of prequalified firms for the year under review contrary to Regulation 41(a) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the annual

consolidated procurement plan for each procuring entity shall include a detailed breakdown of the goods, works and services required.

In the circumstance, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 July, 2023

Report of the Auditor-General on National Government Constituencies Development Fund - Kibwezi West Constituency for the year ended 30 June, 2022

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

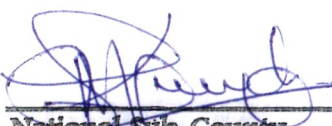
	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	181,277,758	162,267,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	829,744	366,115
TOTAL RECEIPTS		182,107,502	162,633,839
PAYMENTS			
Compensation of employees	4	2,325,810	3,730,954
Use of goods and services	5	10,361,393	7,561,797
Transfers to Other Government Units	6	91,710,000	63,328,318
Other grants and transfers	7	97,252,441	52,572,472
Acquisition of Assets	8	1,390,260	795,280
Other Payments	9	1,800,000	3,294,301
TOTAL PAYMENTS		204,839,904	131,283,122
SURPLUS/DEFICIT		(22,732,402)	31,350,718

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The NGCDF-Kibwezi West Constituency financial statements were approved on 26/4 2023 and signed by:


 Fund Account Manager

Name: JAPHET N. NGUI


 National Sub-County
 Accountant

Name: ELJAH MWAZIGHE
 MWAZO
 ICPAK M/No:11808


 Chairman NG-CDF Committee

Name: GABRIEL M. KISILU

KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities as at 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	24,721,702	47,454,104
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		24,721,702	47,454,104
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		24,721,702	47,454,104
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		24,721,702	47,454,104
REPRESENTED BY			
Fund balance b/fwd 1st July 2021	13	47,454,104	16,103,386
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(22,732,402)	31,350,718
NET FINANCIAL POSITION		24,721,702	47,454,104

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The NGCDF-Kibwezi West Constituency financial statements were approved on 26/7 2023 and signed by:


 Fund Account Manager

Name: JAPHET N. NGUI


 National Sub-County
 Accountant

Name: ELIJAH MWAZIGHE
 MWAZO
 ICPAK M/No:11808


 Chairman NG-CDF Committee

Name: GABRIEL M. KISILU

*KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*


IX. Statement of Cash Flows for the Year Ended 30th June 2022

STATEMENT OF CASH FLOW			
		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	181,277,758	162,267,724
Other Receipts	3	829,744	366,115
		182,107,502	162,633,839
Payments for operating activities			
Compensation of Employees	4	2,325,810	3,730,954
Use of goods and services	5	10,361,393	7,561,797
Transfers to Other Government Units	6	91,710,000	63,328,318
Other grants and transfers	7	97,252,441	52,572,472
Other Payments	9	1,800,000	3,294,301
		203,449,644	130,487,842
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(21,342,142)	32,145,998
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(1,390,260)	(795,280)
Net cash flows from Investing Activities		(1,390,260)	(795,280)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	10	47,454,104	16,103,386
Cash and cash equivalent at END of the year		24,721,702	47,454,104

KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The NGCDF-Kibwezi West Constituency financial statements were approved on 26/4 2023 and signed by:



Fund Account Manager

Name: JAPHET N. NGUI



**National Sub-County
Accountant**

**Name: ELIJAH MWAZIGHE
MWAZO
ICPAK M/No:11808**



Chairman NG-CDF Committee

Name: GABRIEL M. KISILU

KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget	Opening Balance (C/Bk) and AIA	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	47,454,104	44,188,879	228,731,862	228,731,862	-	
Proceeds from Sale of Assets			0	0	-	-	0.0%
Other Receipts		829,744		829,744	829,744	0	100.0%
TOTAL RECEIPTS	137,088,879	48,283,848	44,188,879	229,561,606	229,561,606	0	100.0%
PAYMENTS							
Compensation of Employees	2,305,600	2,008,107	0	4,313,707	2,325,810	1,987,897	53.9%
Use of goods and services	9,632,398	7,423,145	0	17,055,543	10,361,393	6,694,150	60.8%
Transfers to Other Government Units	57,450,000	6,800,000	38,160,000	102,410,000	91,710,000	10,700,000	89.6%
Other grants and transfers	65,500,881	29,620,888	6,028,879	101,150,648	97,252,441	3,898,207	96.1%
Acquisition of Assets	400,000	1,130,962	0	1,530,962	1,390,260	140,702	90.8%
Other Payments	1,800,000	7,002	0	1,807,002	1,800,000	7,002	99.6%
Funds pending Approval		1,293,744	0	1,293,744			0.0%

KIBWEZI WEST Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

					-	1,293,744	
TOTAL	137,088,879	48,283,848	44,188,879	229,561,606	204,839,904	24,721,702	89.2%

(a) The total of Kshs. 47,454,104 in the adjustment column is apportioned as follows: Kshs. 46,990,104 (opening balance 1/7/2021) and Kshs. 464,000 (A.I.A Sale of Tender)

(b) Kshs. 48,283,848 (funds from previous financial year FY 2020/2021) and Kshs. 308,244 funds from closed PMC account under devolved funds and Kshs 521,500 AIA for the FY 2021/2022.

(c) During the financial year we got A.I.A amounting to Kshs. 521,500 from sale of tender.

(d) Explanations on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

i. Compensation of employees:

The office was able to spend only 53.9% on the allocation. Included in the budget is staff gratuity yet to be paid.

ii. Use of goods and services:

The office utilized only 60.8% of use of goods and service. Some training were done after the end of financial year.

iii. Transfer to other Government Units:

The office was able to spend only 89.6% this financial year. The Kshs.10,700,000 for Kaluni Boys Secondary School swimming pool project was released after the end of financial year

iv. Other grants and transfers:

The office was able to spend 96.1% of the category. Included in the expenditure is over Kshs. 74,239,000 for bursary, Kshs. 8,302,767 emergency projects, Kshs. 1,173,674 sports, Kshs. 1,215,000 for environment and Kshs. 12,325,000 security projects.

v. Acquisition of Assets:

The office spent Only 90.8% of this category. The other balances are saving from the projects implemented.

vi. Other payments (ICT Hubs):


The office spent 99.6% for this category. All the projects budgeted for have been completed.

KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

Description	Amount
Budget utilization difference totals	24,721,702
Less undisbursed funds receivable from the Board as at 30th June 2022	-
Add Accounts payable	24,721,702
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	24,721,702

The NGCDF-Kibwezi West Constituency financial statements were approved on 26/14 2023 and signed by:

Fund Account Manager 

National Sub-County Accountant 

Chairman NG-CDF Committee 

Name: JAPHET N. NGDI

Name: ELIJAH MWAZIGHE MWAZO
ICPAK M/No:11808

Name: GABRIEL M. KISILU

KIBWEZI WEST Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
		Operating Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,305,600	2,008,107	-	4,313,707	2,325,810	1,987,897	54
1.2 Committee allowances	3,000,000	2,412,447	-	5,412,447	3,557,395	1,855,052	66
1.3 Use of goods and services	2,519,733	1,712,155	-	4,231,888	2,333,829	1,897,498	55
Total	7,825,333	6,132,709	-	13,958,042	8,217,034	5,740,447	59
2.0 Monitoring and evaluation							
2.1 Capacity building	1,000,000	1,357,800	-	2,357,800	1,690,700	667,100	72
2.2 Committee allowances	2,000,000	830,600	-	2,830,600	1,626,000	1,204,600	57
2.3 Use of goods and services	1,112,665	1,110,143	-	2,222,808	1,153,409	1,069,399	52
Total	4,112,665	3,298,543		7,411,208	4,470,109	2,941,099	60
3.0 Emergency	7,192,207	1,269,887	2,068,879	10,530,973			

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
3.1 Primary Schools	2021/2022			2021/2022	30/06/2022		
3.1.1.Kiambani secondary school					350,000		
3.1.2.Iviani Primary school					350,000		
3.1.3.Nguikuini Primary school					350,000		
3.1.4.Wayona Primary School					697,850		
3.1.5. Mukame Ambeu Pry Sch					350,000		
3.1.6.Kwamba Pry Sch					350,000		
3.1.7.Nyayo Pry Sch					350,000		
3.1.8.Mbuzau Pry Sch					350,000		
3.1.9.Kanani Pry Sch					350,000		
3.1.10.Emali Pry Sch					350,000		
3.1.11.Mbondeni Primary School					350,000		
3.1.12.Matiku Primary School					350,000		
3.1.13.Ithumula					350,000		

KIBWEZI WEST Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
7.47. Kalakalya Primary school	1,060,000	-	-	1,060,000	1,060,000	-	100
7.48. Yikisemei Primary school	1,060,000	-	-	1,060,000	1,060,000	-	100
7.49. Ngaikini Primary school	1,200,000	-	-	1,200,000	1,200,000	-	100
7.50. Kiwanzani Primary school	1,060,000	-	-	1,060,000	1,060,000	-	100
7.51. Kathyaka Primary school	1,060,000	-	-	1,060,000	1,060,000	-	100
7.52. Ihumula Primary school	350,000	-	-	350,000	350,000	-	100
7.53. Kamboo Primary school	1,060,000	-	-	1,060,000	1,060,000	-	100
7.54. Yinzau Primary school	1,060,000.	-	-	1,060,000	1,060,000	-	100
7.55. Kangii Primary school	1,060,000	-	-	1,060,000	1,060,000	-	100
7.56. Ngomano Primary school	1,060,000	-	-	1,060,000	1,060,000	-	100
7.57. Yindalani Primary school	1,060,000	-	-	1,060,000	1,060,000	-	100
7.58. Kibwezi Township Primary school	2,120,000	-	-	2,120,000	2,120,000	-	100
7.59. Kwakyai Primary school	1,060,000	-	-	1,060,000	1,060,000	-	100

IBWEZI WEST Constituency

National Government Constituencies Development Fund (NGCDF)

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e) = c-d	% of Utilisation: (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Primary school	2021/2022			2021/2022	30/06/2022		
7.34.Katulani Primary school	0		1,060,000	1,060,000	1,060,000	-	10
7.35.Ilingoni Primary school	0	1,060,000	-	1,060,000	1,060,000	-	10
7.36.Nthongoni Primary school	0		1,060,000	1,060,000	1,060,000	-	10
7.37.Mulangoni Primary school	0		1,060,000	1,060,000	1,060,000	-	10
7.38.Milu Primary school	0		1,060,000	1,060,000	1,060,000	-	10
7.39.Nyayo Primary school	0	1,060,000	-	1,060,000	1,060,000	-	10
7.40.Mikauni Primary school	0		1,060,000	1,060,000	1,060,000	-	10
7.41.Kisayani Primary school	0		1,060,000	1,060,000	1,060,000	-	10
7.42.Kiaoni Primary school	0		1,060,000	1,060,000	1,060,000	-	10
7.43.Kitandi Primary School	0	440,000	-	440,000	440,000	-	10
7.44.Emali Primary school	2,120,000			2,120,000	2,120,000	-	10
7.45. Mulala Primary school	1,060,000			1,060,000	1,060,000	-	10
7.46. Kiliku Primary school	520,000			520,000	520,000	-	10

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022	
7.20. Katulani Primary school	0		1,060,000	1,060,000	-	100
7.21. Yingos Primary school	0		1,060,000	1,060,000	-	100
7.22. Kalakalya Primary school	0		1,060,000	1,060,000	-	100
7.23. Katangini Primary school	0		1,060,000	1,060,000	-	100
7.24. Isani Primary school	0		1,060,000	1,060,000	-	100
7.25. Mutantheu Primary school	0		1,060,000	1,060,000	-	100
7.26. Uvileni Primary school	0		1,060,000	1,060,000	-	100
7.27. Muundani Primary school	0	1,060,000	-	1,060,000	-	100
7.28. Ndonguni Primary school	0		1,060,000	1,060,000	-	100
7.29. Kevanda Primary school	0		1,060,000	1,060,000	-	100
7.30. Ithamba Aume Primary school	0		1,060,000	1,060,000	-	100
7.31. Kalhini Primary school	0		1,060,000	1,060,000	-	100
7.32. Matanga Primary school	0		1,060,000	1,060,000	-	100
7.33. Masalani	0		1,060,000	1,060,000	-	100

KIBWEZI WEST Constituency

**National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d	% of Utilisation (f=d/c %)	
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
school			1,060,000	1,060,000	1,060,000	-	100
7.7. Katisa Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.8. Mwalili Primary school	0	1,060,000	-	1,060,000	1,060,000	-	100
7.9. Kanyiliya Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.10. Masumba Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.11. Vololo Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.12. Mukame Ambeu Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.13. Kyaani Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.14. Kakili Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.15. Kamboo Primary school	0	1,060,000	-	1,060,000	1,060,000	-	100
7.16. Nthia Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.17. Mulili Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.18. Nzaikoni Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.19. Mbiuni Primary school	0		1,060,000	1,060,000	1,060,000	-	100

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Previous years Outstanding Disbursements	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
	2021/2022	Opening Balance (C/BK) and AIA		2021/2022	30/06/2022		
6.4. Yikisemei Primary School			135,000	135,000	135,000	-	100
6.5. Kalii Secondary School			135,000	135,000	135,000	-	100
6.6. Ndetani Assistant Chiefs office			135,000	135,000	135,000	-	100
6.7. Emali Primary School	135,000		-	135,000	135,000	-	100
6.8. Yeini Primary School	135,000		-	135,000	135,000	-	100
6.9. Mbuinzau Primary School	135,000		-	135,000	135,000	-	100
Total	405,000	-	810,000	1,215,000	1,215,000	-	100
7.0 Primary Schools Projects							
7.1.Ngelenge Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.2.Iviani Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.3.Kalima Primary school	0	1,060,000	-	1,060,000	1,060,000	-	100
7.4.Kiliku Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.5. Ndwani Primary school	0		1,060,000	1,060,000	1,060,000	-	100
7.6. Tutini Primary school	0		1,060,000	1,060,000	1,060,000	-	100

KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
5.1 .Kibwezi west Technical and Vocational College	2021/2022			2021/2022	30/06/2022		
5.2.Makindu Police Post			100,000	100,000	100,000	-	100
5.3.Kitandi Primary School	95,000	-	-	95,000	95,000	-	100
5.4.Muatini Primary School	95,000	-	-	95,000	95,000	-	100
5.5.Kaunguni Assistant Chiefs Playing Ground	95,000	-	-	95,000	95,000	-	100
5.6.Kavete Chiefs office playing ground	94,337	-	-	94,337	94,337	-	100
5.7.Kiaoni Primary School	94,337	-	-	94,337	94,337	-	100
Total	473,674	100,000	600,000	1,173,674	1,173,674	-	100
6.0 Environment							
6.1. Katulani Primary School				135,000	135,000	-	100
6.2 .Ndulu Primary School				135,000	135,000	-	100
6.3. Emali chiefs office CIH ICT Center				135,000	135,000	-	100

KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
	2021/2022	Opening Balance (C/Bk) and ALA	Previous years Outstanding Disbursements	2021/2022	30/06/2022	
Assistant Chiefs					150,000	
3.4.3.Ndetani Assistant chiefs					200,000	
3.4.4. Kalungu Assistant chiefs					150,000	
3.4.5. Kiu Assistant Chief office					350,000	
3.4.6. CSO Kibwezi Zone Office					350,000	
3.5 Unutilized						2,228,708
Total	7,192,207	1,269,887	2,068,879	10,530,973	8,302,767	2,228,708
4.0 Bursary and Social Security						
4.1 Secondary Schools	40,000,000	14,758,000	500,000	55,258,000	54,214,000	1,044,000
4.2 Tertiary Institutions	6,000,000	9,542,000	500,000	16,042,000	16,042,000	-
4.3 Social Security						
4.4 Special Needs	1,980,000	2,000,000		3,980,000	3,980,000	-
Total	47,980,000	26,300,000	1,000,000	75,280,000	74,236,000	1,044,000
5.0 Sports						

MBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and ALA	Previous Years Outstanding Disbursements				
Primary School	2021/2022			2021/2022	30/06/2022		
3.1.14.Kisayani Primary School					350,000		
3.1.15.Uvileni Pry Sch					78,500		
3.1.16..Uthangathi Pry Sch					350,000		
3.1.17.Ndulu Pry Sch					350,000		
3.2 Secondary schools							
3.2.1. Nguu secondary school					90,000		
3.2.2. Kalii Secondary School					350,000		
3.2.3. Mitendeu Secondary School					150,000		
3.2.4.Mitendeu Secondary School					200,000		
3.3.Tertiary institutions							
3.4 Security projects							
3.4.1.Makindu Ap post toilets-Muikio ventures ltd					286,417		
3.4.2.Kikumini							

***KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

Significant Accounting Policies continued

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

Significant Accounting Policies continued

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

Significant Accounting Policies continued

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the entity.

XI. Significant Accounting Policies

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-Kibwezi Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

a) Recognition of Receipts

The entity recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

KIBWEZI WEST Constituency
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
11.3. Purchase of computers	-	7,240	-	7,240	-	7,240	
11.4. Purchase of Furniture/equipment's	400,000	-	-	400,000	394,400	5,600	9
Total	400,000	1,130,962	-	1,530,962	1,390,260	140,702	9
12.0 Other payments							
12.1. Kibwezi west strategic plan		7,002	-	7,002	0	7,002.00	
12.2. Mulala chief's office CIH ICT Class	1,800,000	-	-	1,800,000	1,800,000	-	100
Total	1,800,000	7,002	-	1,807,002	1,800,000	7,002	100
13.0 unallocated fund							
Unapproved projects							
13.1.AIA		464,000	521,500	985,500	-	985,500	
13.2.PMC savings (Closed pmc accounts)			308,244	308,244	-	308,244	
Total	137,088,879	47,454,103	829,744	1,293,744	204,839,844	1,293,744	
			45,018,623	229,561,605	204,839,844	24,721,702	

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements				
10.18.Masumba Assistant Chiefs office	1,250,000		-	1,250,000	1,250,000	-	100
10.19.Twaandu Chiefs office		100,000		100,000	100,000	-	100
10.20.Kibwezi DCC residence fencing		550,000		550,000	550,000	-	100
10.21.Wolwa Chiefs office		225,000		225,000	225,000	-	100
10.22.Ngaaka Assistant Chiefs office		300,000		300,000	300,000	-	100
10.23.Kalungu Assistant Chiefs office		150,000		150,000	150,000	-	100
10.24.NG-CDF Office gate		126,000		126,000	-	126,000	-
10.25.Kyanginywa Assistant chiefs		100,000		100,000	-	100,000	-
10.26.Makindu Police Post		400,000		400,000	-	400,000	-
Total	9,450,000	1,951,000	1,550,000	12,951,000	12,325,000	626,000	95
11.0 Acquisition of assets							
11.1. Construction of CDF office		120,389		120,389	-	120,389	-
11.2. Purchase of furniture and equipment		1,003,333		1,003,333	995,860	7,473	99

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisator (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
10.5. Mumi Assistant Chiefs office	2021/2022			2021/2022	30/06/2022		
10.6. Kaunguni Assistant Chiefs office							
10.7. Kanyitilya Ass. Chiefs Office							
10.8. Kyanginywa Assistant Chiefs office							
10.9. Kalungu Assistant Chiefs office							
10.10. Ngulu Assistant Chiefs office							
10.11. Kathyaka Assistant Chiefs office							
10.12. Ndwarani police post.							
10.13. Nguumo Police Post							
10.14. Kisayani Police Post							
10.15. Ndetani Assistant Chiefs office							
10.16. Kiu Assistant Chiefs office							
10.17. Kibwezi Police Station							

KIBWEZI WEST Constituency
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
High School	10,700,000			10,700,000	10,700,000		100
8.8.Kikumini Secondary School	3,500,000			3,500,000	3,500,000		100
8.9. Matutu Secondary School	1,180,000			1,180,000	1,180,000		100
8.10.Thithi Secondary School	1,180,000			1,180,000	1,180,000		100
8.11.Mweini Secondary School	1,180,000			1,180,000	1,180,000		100
Total	34,140,000			34,140,000	34,140,000		100
9.0 Tertiary institutions Projects							
Total							
10.0 Security Projects							
10.1. Mulala Chiefs office			135,000	135,000	135,000		100
10.2. Mulala Police Post			135,000	135,000	135,000		100
10.3. Kiu Assistant Chiefs office			135,000	135,000	135,000		100
10.4. Kiboko Assistant Chiefs office			135,000	135,000	135,000		100

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)	
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
7.60. Mikuunyi Primary school	1,060,000	-	-	1,060,000	1,060,000	~	100
7.61. Mbuinzau Primary school	2,160,000	-	-	2,160,000	2,160,000	~	100
7.62. ACK Uthasyo Primary school	1,060,000	-	-	1,060,000	1,060,000	~	100
7.63. Masamukye Primary school	1,060,000	-	-	1,060,000	1,060,000	~	100
Total	23,310,000	6,800,000	38,160,000	68,270,000	68,270,000	~	100
8.0 Secondary Schools Projects							
8.1. Matiku Secondary School	3,500,000	-	-	3,500,000	3,500,000	~	100
8.2. Ngunmo Boys Secondary School	3,500,000	-	-	3,500,000	3,500,000	~	100
8.4. Mutantheu Secondary School	2,360,000	-	-	2,360,000	2,360,000	~	100
8.5. Kisayani Girls Secondary school	3,500,000	-	-	3,500,000	3,500,000	~	100
8.6. Kiambani Secondary school	1,180,000	-	-	1,180,000	1,180,000	~	100
8.7. Kali Secondary school	1,180,000	-	-	1,180,000	1,180,000	~	100
8.6. Nthia Secondary school	1,180,000	-	-	1,180,000	1,180,000	~	100
8.7. Kalulini Boys school	1,180,000	-	-	1,180,000	1,180,000	~	100

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
1. Titus K. Sammy	Account Assistant	H	175,209	
2. Prudence M. Stephen	Secretary	G	155,152	
3. Benard K. Maundu	Field Officer	G	155,152	
4. Jones N .Kitusi	Records Officer	G	155,152	
5. Muingo Mbindo	Driver	G	136,394	
6. Jonah Mulatya	Watchman	A	59,681	
7. Damaris David	Cleaner	A	64,068	
Grand Total			900,807.50	

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Annexes
Annexes: 1 Analysis of Pending Accounts Payable

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount		Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2022	2021	
	a		b	c	d=a-c		
Construction of buildings							
1.							
2.							
3.							
Sub-Total							
Construction of civil works							
4.							
5.							
6.							
Sub-Total							
Supply of goods							
7.							
8.							
9.							
Sub-Total							
Supply of services							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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17.4: PMC account balances (See Annex 5)

		2021-2022	2020- 2021
		Kshs	Kshs
PMC account balances (see attached list)		71,955,561	37,892,200
		71,955,561	37,892,200

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

		2021-2022	2020- 2021
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-

17.2: Pending Staff Payables (See Annex 2)

		2021-2022	2020- 2021
		Kshs	Kshs
NGCDF Staff		900,808	192,795
Others (specify)		-	-
		900,808	192,795

17.3: Unutilized Fund (See Annex 3)

17.3: UNUTILISED FUNDS (See Annex 3)			
		2021-2022	2020- 2021
		Kshs	Kshs
Compensation of employees		1,987,897	2,008,107
Use of goods and services		6,693,649	7,628,145
Amounts due to other Government entities (see attached list)		10,700,000	44,939,602
Amounts due to other grants and other transfers (see attached list)		3,898,708	35,670,166
Acquisition of assets		140,702	1,130,962
Others (<i>specify</i>)		7,002	7,002
Funds pending approval		1,293,744	259,000
		24,721,702	91,642,984

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		-	-
Deposits and Retention paid during the year ©		-	-
Closing accounts payable at 30th June (D=A+B-C)		-	-
Net changes in accounts payables (D-A)			

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13. Balances Brought Forward

13 BALANCES BROUGHT FORWARD	2021-2022	2020- 2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	47,454,104	16,103,386
Cash in hand		
Imprest		
TOTAL	47,454,104	16,103,386

[Provide short appropriate explanations as necessary]

15. Changes in Accounts Receivable – Outstanding Imprests

15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST	2021-2022	2020- 2021
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
Net changes in accounts receivables (D-A)		

16. Changes in Accounts Payable – Deposits and Retentions

16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION	2020- 2021	2019- 2020
	Kshs	Ksh
Deposits and Retention as a t 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)		

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
2630200	OTHER GOVERNMENT ENTITIES		
	Description	2021-2022	2020 - 2021
		Kshs	Kshs
2630204	Transfers to Primary Schools	68,270,000	46,078,318
2630205	Transfers to Secondary Schools	23,440,000	14,500,000
2630206	Transfers to Tertiary Institutions	-	2,750,000
	TOTAL	91,710,000	63,328,318

7. Other Grants and Other transfers

2640000	Description	2021-2022	2020 - 2021
		Kshs	Kshs
2640101	Bursary - Secondary (see attached list)	54,214,000	16,953,000
2640102	Bursary -Tertiary (see attached list)	16,042,000	9,314,000
2640104	Bursary- Special Schools	3,980,000	1,385,000
2640105	Mocks & CAT (see attached list)	-	-
	Social Security Programmes (NHIF)	-	
2640507	Security Projects (see attached list)	12,325,000	14,990,223
2640509	Sports Projects (see attached list)	1,173,674	1,000,000
2640510	Environment Projects (see attached list)	1,215,000	1,000,000
2640200	Emergency Projects (see attached list)	8,302,767	7,930,249
	TOTAL	97,252,441	52,572,472

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2210900	Insurance costs		86,764	102,509
2211000	Specialized materials and services		-	-
2211100	Office and general supplies and services		534,825	1,767,436
2211200	Fuel , oil & lubricants		639,726	600,000
2211300	Other operating expenses			
2211301	Bank service commission and charges		-	62,797
2211310	Other Operating Expenses		291,025	-
2211313	Security operations		146,000	289,779
2220100	Routine maintenance - vehicles and other transport equipment		347,319	0
2220200	Routine maintenance- other assets		-	40,100
	TOTAL		10,361,393	7,561,797

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Notes To the Financial Statements (Continued)

9. Other Payments

9 Other Payments			
2211310	Strategic Plan	-	794,301
2211311	ICT Hubs	1,800,000	2,500,000
			-
	TOTAL	1,800,000	3,294,301

10: Cash Book Bank Balance

Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
<i>Kenya Commercial Bank, MAKINDU Branch. KIBWEZI WEST NG-CDF</i>	<i>A/C NO..1148787925</i>	24,721,702	47,454,104
		-	-
		-	-
TOTAL		24,721,702	47,454,104
10B: CASH IN HAND)			
		2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

[Provide Cash Count Certificates for Each]

8. Acquisition of Assets

3100000	8 ACQUISITION OF ASSETS		2021-2022	2020 - 2021
			Kshs	Kshs
	<u>Non-Financial Assets</u>			
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	500,000
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles and Other Transport Equipment		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles and Other Transport Equipment		-	-
	Purchase of Household Furniture and Institutional Equipment			
	Purchase of office furniture and General Equipment		1,390,260	199,520
	Purchase of computers ,printers and other IT equipment's		-	95,760
	Purchase of ICT Equipment, Software and Other ICT Assets		-	-
	Purchase of Specialized Plant, Equipment and Machinery		-	-
	Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-
	Acquisition of Land		-	-
	Acquisition of Intangible Assets			
	TOTAL		1,390,260	795,280

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Notes To the Financial Statements (Continued)

4. Compensation of Employees

4 COMPENSATION				
2110000	OF EMPLOYEES			
	Description		2021-2022	2020 - 2021
			Kshs	Kshs
2110201	NG-CDFC Basic staff salaries		2,292,610	2,209,114
	Personal allowances paid as part of salary			
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2710120	Gratuity-contractual employees		-	1,488,240
2120101	Employer Contributions Compulsory national social security schemes		33,200	33,600
	TOTAL		2,325,810	3,730,954

5. Use of Goods and Services

5 USE OF GOODS				
2200000	AND SERVICES			
	Description		2021-2022	2020 - 2021
			Kshs	Kshs
2210100	Utilities, supplies and services		-	0
2210101	Electricity		54,330	49,676
2210102	Water & sewerage charges		220,285	-
2210104	Office rent		-	-
2210200	Communication, supplies and services		227,120	68,500
2210300	Domestic travel and subsistence		194,000	276,600
2210500	Printing, advertising and information supplies & services		666,304	0
2210600	Rentals of produced assets		-	-
2210700	Training expenses		1,690,700	884,000
2210800	Hospitality supplies and services		520,495	0
2210802	Other committee expenses		831,000	0
2210809	Committee allowance		3,911,500	3,420,400

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1330408	Conditional Grants	AIE NO...		
1330409	Receipt from other Constituency			
	TOTAL		181,277,758	162,267,724

2. Proceeds from Sale of Assets

3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
	Description		2021-2022	2020 - 2021
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings			-
3510601	Receipts from the Sale of Vehicles and Transport Equipment			-
3510801	Receipts from the Sale Plant Machinery and Equipment			-
3510803	Receipts from the Sale of Office and General Equipment			-
	TOTAL		-	-

3. Other Receipts

1400000	Description		2021-2022	2020 - 2021
			Kshs	Kshs
1410107	Interest Received			-
1410405	Rents			-
1420601	Receipts Sale of Tender Documents		521,500	259,000
	Hire of plant/equipment/facilities		-	-
	Unutilized funds from PMCs		308,244	107,115
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-
TOTAL			829,744	366,115

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

1				
TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2021-2022	2020 - 2021
			Kshs	Kshs
		A823537		40,000,000
1330407	Normal Allocation	B104549		6,367,724
		B104722		23,000,000
		B124553		9,000,000
		B124985		10,000,000
		B119839		13,000,000
		B128128		6,900,000
		B128440	-	6,000,000
		B132184	-	6,000,000
		B138852	-	13,000,000
		B126146	-	7,000,000
		B126439	-	10,000,000
		B140583	-	12,000,000
		B105462	34,000,000	
		B105462	44,000,000	
		B105805	24,000,000	
		B154053	15,000,000	
		B128857	14,000,000	
		B128545	6,000,000	
		B164495	32,088,879	
		B155850	2,000,000	
		B155966	10,188,879	

Significant Accounting Policies continued

14. Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Compensation of employees				
1.Employee Salaries		1,270,169	1,361,708	
2.Employee Gratuity		624,328	559,699	
3.NHIF		75,000	68,700	
4.NSSF		18,400	18,000	
Sub-Total		1,987,897	2,008,107	
Use of goods & services				
M&E				
2.1 Goods and Services		1,069,399	1,110,143	
2.2 Committee Expenses		1,204,600	830,600	
2.3 Capacity Building of NG-CDFs/PMCs		667,100	1,357,800	
ADM				
1.1 Goods and Services		1,897,498	1,712,155	
1.2 Committee Expenses		1,855,052	2,412,447	
SUB-TOTAL		6,693,649	7,423,145	
Amounts due to other Government entities				
1.Emergency		2,228,708	3,338,766	
2. Bursary				
Secondary		1,044,000	15,258,000	
Tertiary		-	10,042,000	
Special		-	2,000,000	
		1,044,000	27,300,000	

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3. Security				
1.NG-CDF Office gate		126,000		
2.Kyanginywa Assistant chiefs		100,000		
3.Makindu Police Post		400,000		
Sub-Total		626,000	3,501,000	
4.Sports		-	700,000	
5.ENVIRONMENTS		-	810,000	
Sub-Total		3,898,708	35,649,766	
Amounts due to other grants and other transfers				
Education Primary			44,960,000	
Secondary				
1.Kalulini Boys High school.		10,700,000		
Sub-Total		10,700,000	44,960,000	
Acquisition of assets				
11.1. Construction of CDF office		120,389	120389	
11.2. Purchase of furniture and equipment		7,473	1003333	
11.3. Purchase of computers		7,240	7240	
11.4.Purchase of Furniture/equipments		5,600	0	
Sub-Total		140,702	1,130,962	
Others (specify)				
12.1. Kibwezi west strategic plan		7,002	7,002	
Sub-Total		7,002	7,002	
Funds pending approval (AIA+UNSPENT FUNDS PMC)		1,293,744	464000	
Grand Total		24,721,702	91,642,982	

Annex 4 – Summary of Fixed Asset Register

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land				
Buildings and structures	18,716,089		0	18,716,089
Transport equipment	5,517,804		0	5,517,804
Office equipment, furniture and fittings	2,188,592	1,390,260	0	3,578,852
ICT Equipment, Software and Other ICT Assets	810,760		0	810,760
Other Machinery and Equipment	451,167		0	451,167
Heritage and cultural assets	-		0	-
Intangible assets	-		0	-
Total	27,684,412	1,390,260		29,074,672

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Annex 5 –PMC Bank Balances as at 30th June 2022

S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
1	CHIEFS OFFICE KISAYANI CDF ACC	KCB	1200788850	Closed	5,539
2	EMALI CHIEF'S OFFICE CIH CDF ACCOUNT	KCB	1266171835	340	16,700
3	EMALI POLICE POST CDF ACCOUNT	KCB	1234478838	Closed	90,450
4	EMALI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	KCB	1137127538	351,644	1,600
5	GOODSHEPHERD GIRLS SEC SCHOOL CDF ACC.	KCB	1107169429	149,839	149,839
6	IKUNGU SECONDARY SCHOOL CDF ACC.	KCB	1113950420	21,921	21,921
7	IKOYO PRIMARY SCHOOL CDF ACC.		1126025194	289	289
8	IKOYO SECONDARY SCHOOL CDF ACC.	KCB	1151101265	1,346	1,346
9	ILATU PRIMARY SCHOOL CDF A/C	KCB	1241100977	6,580	1,920
10	ILINGONI PRIMARY SCHOOL CDF ACC.	KCB	1203857772	68,554	66,940
11	ISAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1150527633	5,169	3,060
12	ITHAMBA AUME PRIMARY SCHOOL CDF ACC.	KCB	1161429360	1,467	1,467
13	ITHUMBA CHIEF'S OFFICE CDF ACCOUNT	KCB	1239534124	8,154	7,822
14	ITHUMULA PRIMARY SCHOOL CDF ACCOUNT	KCB	1200770765	46,939	46,939
15	ITHUMULA SECONDARY SCHOOL CDF ACC	KCB	1132544661	Closed	1,102
16	ITIANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1239326653	3,126	35,872
17	ITULANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1133934234	32,278	32,278

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
18	IVIANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1137143126	137,738	1,050
19	KAASYA PRIMARY SCHOOL CDF ACC.	KCB	1162919086	8,489	8,489
20	KAI PRIMARY SCHOOL CDF ACC	KCB	1153121158	276,231	1,015,610
21	KAKILI GIRLS SECONDARY SCHOOL CDF ACC.	KCB	1176116398	2,588	2,588
22	KALAKALYA PRIMARY SCHOOL CDF ACCOUNT	KCB	1252102682	13,734	13,734
23	KALII SECONDARY SCHOOL CDF ACCOUNT	KCB	1175585386	31,587	350,997
24	KALIMA PRIMARY SCHOOL CDF ACCOUNT	KCB	1162430516	205,403	2,789
25	KALULINI PRIMARY SCHOOL CDF ACC	KCB	1157967736	133,967	3,020
26	KALUNGU ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1267898682	5,807	1,522
27	KALUNGU PRIMARY SCHOOL CDF ACC	KCB	1160059780	298	2,445,237
28	KALUNGU SECONDARY SCHOOL CDF ACCOUNT	KCB	1125620838	1,912	1,912
29	KAMBOO SECONDARY SCHOOL CDF ACC.	KCB	1150139110	1,464	243,500
30	KANAANI SECONDARY SCHOOL CDF ACC	KCB	1136911669	23,389	23,389
31	KANGII SECONDARY SCHOOL CDF ACC	KCB	1206774789	265,617	377,549
32	KANYILILYA PRIMARY SCHOOL CDF ACC.	KCB	1204027072	17,017	12,503
33	KANYUNGU PRIMARY SCHOOL CDF ACC.	KCB	1159079234	1,876	1,876
34	KASUVI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135296359	69,860	69,860
35	KATANGINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1163977403	176,135	4,187

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
36	KATHYAKA AP LINE CDF PROJECT ACC.	KCB	1204406111	Closed	6,507
37	KATHYAKA ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1241137129	11,107	11,107
38	KATHYAKA PRIMARY SCHOOL CDF ACC.	KCB	1164460773	161,755	58,530
39	KATHYAKA SECONDARY SCHOOL CDF ACC.	KCB	1126325570	Closed	18,221
40	KATILAMUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1157895964	73,974	73,974
41	KATULANI GIRLS SECONDARY SCHOOL (Makindu) CDF ACCOUNT	KCB	1168545749	Closed	3,250
42	KATULANI PRIMARY SCHOOL CDF ACC.(KBZ)	KCB	1204566828	109,531	5,060
43	KATULANI PRIMARY SCHOOL (NGUU) CDF ACCOUNT	KCB	1149548851	10,757	10,757
44	KATULANI PRIMARY SCHOOL CDF ACCOUNT-MKD	KCB	1168545293	107,105	33,390
45	KAUNGUNI PRIMARY CDF ACCOUNT	KCB	1132474183	5,413	52,924
46	KAWELU PRIMARY SCHOOL CDF ACCOUNT	KCB	1130378845	1,164	1,164
47	KEVANDA PRIMARY SCHOOL CDF ACC.	KCB	1184072760	327,293	153,274
48	KEVANDA SECONDARY SCHOOL CDF ACCOUNT	KCB	1161655395	Closed	1,475
49	KIAMBANI SECONDARY SCHOOL CDF ACC.	KCB	1163983691	72,398	35,024
50	KIAONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1203885954	Closed	4,056
51	KIAONI PRIMARY SCHOOL CDF A/C	KCB	1136943196	177,775	72,346

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
52	KIBOKO ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1266542272	28,399	27,241
53	KIBOKO POLICE POST CDF ACCOUNT	KCB	1273451295	23,180	203,702
54	KIBOKO PRIMARY SCHOOL CDF ACCOUNT	KCB	1204707766	23,863	23,863
55	KIBWEZI DCC OFFICE CIH CDF ACCOUNT	KCB	1266434186	11,664	11,664
56	KIBWEZI POLICE STATION CDF ACCOUNT	KCB	1240897766	Closed	2,140
57	KIBWEZI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	KCB	1175792640	1,836	2,036
58	KIBWEZI WEST CDF OFFICE PROJECTS CDF ACCOUNT	KCB	1176279025	1,697,409	383,982
59	KIBWEZI WEST ENVIRONMENT CDF PROJECTS	KCB	1204817723	1,281,954	210,914
60	KIBWEZI WEST SPORTS CDF PROJECTS	KCB	1203046391	513,488	39,814
61	KIKUMINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1172459185	25,001	25,001
62	KILEMA PRIMARY SCHOOL CDF ACCOUNT	KCB	1155207777		136,439
63	KILIKU PRIMARY SCHOOL CDF ACCOUNT	KCB	1160963967	4,113	1,783
64	KILIKU SECONDARY SCHOOL CDF ACCOUNT	KCB	1118242610	19,439	266,547
65	KIMBOO PRIMARY SCHOOL CDF ACCOUNT	KCB	1241105448	86,501	82,974
66	KING'UTHENI SECONDARY SCHOOL CDF ACCOUNT	KCB	1164544160	40,051	40,051
67	KISAYANI CHIEF'S OFFICE ICT CENTRE PROJECT CDF ACCOUNT.	KCB	1269403540	23,201	335,388
68	KISAYANI GIRLS SEC SCHOOL CDF ACC.	KCB	1170330738	2,513	2,522

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
69	KISAYANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1164392670	250,014	271,5
70	KISAYANI SCHOOL FOR PLWD CDF ACCOUNT	KCB	1206873477	Closed	38,637
71	KISINGO PRIMARY SCHOOL CDF ACCOUNT	KCB	1151202177	1,751	1,751
72	KISINGO SECONDARY SCHOOL CDF ACCOUNT	KCB	1127761897	5,423	5,42
73	KITANDI PRIMARY SCHOOL CDF A/C	KCB	1241044988	59,543	820,09
74	KITENDE PRIMARY SCHOOL CDF ACCOUNT	KCB	1157701205	15,757	15,75
75	KITULANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151358258	55,113	55,113
76	KIUANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1203905238	20,186	1,047,025
77	KIUNDUANI CHIEFS CAMP CDF ACCOUNT	KCB	1225952409	22,761	141,337
78	KIWANZANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1119406927	14,256	14,256
79	KWA MBAE PRIMARY SCHOOL CDF ACCOUNT	KCB	1137894717	18,745	1,467
80	KWA MUKONYO PRIMARY SCHOOL CDF ACC.	KCB	1203855672	1,253	1,253
81	KWAKAKULU PRIMARY SCHOOL CDF ACCOUNT	KCB	1132487331	12,594	12,720
82	KWAKALELI PRIMARY SCHOOL CDF ACCOUNT	KCB	1204245371	3,807	3,807
83	KWAKYAI PRIMARY SCHOOL CDF ACCOUNT	KCB	1132455464	11,043	11,169
84	KYAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1175132977	354	354
85	KYANDULU PRIMARY SCHOOL CDF ACC.	KCB	1135315264	26,384	22,995
86	KYANGINYWA AP LINE CDF PROJECT ACC.	KCB	1204418233	Closed	25,163

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
87	KYANGINYWA PRIMARY SCHOOL CDF ACCOUNT	KCB	1273163672	13,980	1,069,220
88	KYANGINYWA SECONDARY SCHOOL CDF ACC.	KCB	1112943358	Closed	1,028
89	KYENI PRIMARY SCHOOL CDF A/C	KBC	1242739157	7,203	5,432
90	MAKAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135671850	7,772	7,772
91	MAKINDU CHIEF'S OFFICE CDF ACCOUNT	KCB	1270593188	4,094	4,618
92	MAKINDU DIVISIONAL HEADQUARTERS POLICE CDF ACCOUNT	KCB	1204811660	38,104	36,550
93	MAKINDU GNCA PRIMARY SCHOOL CDF ACCOUNT	KCB	1274271304	7,272	7,398
94	MAKINDU PRIMARY SCHOOL CDF ACCOUNT	KCB	1125832312	4,940	4,940
95	MAKINDU SECONDARY SCHOOL CDF ACCOUNT	KCB	1116202808	9,883	9,883
96	MAKUSU PRIMARY SCHOOL CDF ACC.	KCB	1150176784	225,514	225,514
97	MAKUTANO KIBOKO PRIMARY SCHOOL CDF ACCOUNT	KCB	1137284749	1,109	48,561
98	MALEMBWA PRIMARY SCHOOL CDF ACCOUNT	KCB	1175837660	12,757	129,743
99	MASALANI PRIMARY SCHOOL CDF ACCOUNT (KBZ)	KCB	1135327939	108,201	41,317
100	MASALANI SECONDARY SCHOOL-KBZ	KCB	1130987477	111,138	111,138
101	MASALANI SECONDARY SCHOOL-MKD	KCB	1160431752	1,526	76,820
102	MASAMUKYE PRIMARY SCHOOL CDF A/C	KBC	1172266875	806	806
103	MASUMBA ACC'S OFFICE CDF ACCOUNT	KCB	1267355786	32,335	32,335

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
104	MASUMBA PRIMARY SCHOOL CDF ACCOUNT	KCB	1211241246	123,050	4,143
105	MASUMBA SECONDARY SCHOOL CDF ACCOUNT	KCB	1149719427	2,784	2,784
106	MATIKU PRIMARY SCHOOL CDF ACCOUNT	KCB	1151655236	12,390	12,390
107	MATIKU SEC SCHOOL CDF ACC.	KCB	1116453169	8,207	238,207
108	MATINGA PRIMARY SCHOOL CDF ACC.	KCB	1160358060	246,525	102,267
109	MATINGA SECONDARY SCHOOL CDF ACCOUNT	KCB	1136848703	Closed	25,091
110	MATUTU PRIMARY SCHOOL CDF ACC.	KCB	1226826954	8,857	385,162
111	MATUTU SECONDARY SCHOOL CDF ACC.	KCB	1149204931	966	966
112	MBONDENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1273394062	377,670	59,463
113	MBUI NZAU PRIMARY SCHOOL CDF ACCOUNT	KCB	1149755423	380,356	30,456
114	MBUKANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151067458	83	42,509
115	MIKAUNI PRIMARY SCHOOL CDF ACC.	KCB	1210911620	110,722	2,542
116	MIKULULO PRIMARY SCHOOL CDF ACCOUNT	KCB	1135389187	24,748	24,748
117	MIKUYUNI PRIMARY SCHOOL CDF ACC.	KCB	1174743719	747,740	5,464
118	MIKUYUNI SECONDARY SCHOOL CDF ACC.	KCB	1133039960	173,404	520,767
119	MILU PRIMARY SCHOOL CDF ACCOUNT	KCB	1159150397	726,367	5,715
120	MITENDEU PRIMARY SCHOOL CDF ACC.		1240703775	6,057	5,810
121	MITENDEU SECONDARY SCHOOL CDF ACC.	KCB	1175027510	351,465	136,591

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
122	MITHUMONI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1266770372	1,020	1,020
123	MITHUMONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1183604416	10,817	359,400
124	MOI GIRLS SECONDARY SCHOOL KIBWEZI CDF ACCOUNT	KCB	1168565510	720,963	720,963
125	MUANGENI SECONDARY SCHOOL CDF Acc.	KCB	1209593637	5,071	5,071
126	MUATINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135667640	12,504	12,504
127	MUKAMENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135340455	Closed	1,497
128	MUKONONI PRIMARY SCHOOL CDF ACCOUNT		1203862350	1,278	64,878
129	MUKONONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1159683026	Closed	18,200
130	MULALA GIRLS SECONDARY SCHOOL CDF ACC,	KCB	1130488284	64,387	64,387
131	MULALA PRIMARY HGM SCHOOL CDF ACC.	KCB	1156264944	1,059,492	358,108
132	MULANGONI PRIMARY SCHOOL CDF ACCOUNT		1136777660	98,612	9,418
133	MUSINGINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151484199	4,620	4,746
134	MUTANTHEEU PRIMARY SCHOOL CDF ACCOUNT	KCB	1148135731	Closed	5,317
135	MUTOKWE PRIMARY SCHOOL CDF ACCOUNT	KCB	1174754249	Closed	77,055
136	MUUNDANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151183490	212,342	106,109
137	MUUNI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1239508190	2,429	2,330
138	MUUSINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1161414509	1,544	1,544

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
139	MWALILI PRIMARY SCHOOL CDF A/C	KBC	1242751513	110,792	6,055
140	MWASANGOMBE PRIMARY SCHOOL CDF ACCOUNT	KCB	1125403365	16,555	16,555
141	MWEINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1229952403	46,485	162,100
142	MWEINI SECONDARY SCHOOL CDF ACCOUNT	KCB	1161641815	734,235	47,261
143	NDATANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1173589791	42,151	42,27
144	NDATANI SECONDARY SCHOOL CDF ACCOUNT	KCB	1154370070	48,363	48,36
145	NDEINI PRIMARY SCHOOL CDF ACC.	KCB	1137276487	67,054	67,054
146	NDETANI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1239674589	17,686	160,426
147	NDONGUNI PRIMARY SCHOOL CDF A/C	KBC	1161574727	105,239	644
148	NDULU PRIMARY SCHOOL CDF ACCOUNT	KCB	1267480831	512,881	1,094,408
149	NDULUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1150213353	880	53,000
150	NDUNGUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1162655941	5,098	5,098
151	NDUUNDUNE SECONDARY SCHOOL CDF ACCOUNT	KCB	1107175461	10,816	10,816
152	NDWAANI PRIMARY SCHOOL CDF ACC.	KCB	1159679444	688,014	16,514
153	NDWAANI SECONDARY SCHOOL CDF ACC.	KCB	1211181197	2,510	2,510
154	NGAIKINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1203980299	2,038	1,206,789
155	NGAIKINI SECONDARY SCHOOL CDF ACCOUNT	KCB	1117249395	Closed	18,418
156	NGAKAA PRIMARY SCHOOL CDF ACCOUNT	KCB	1205654690	7,021	6,735

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
157	NGAKAA SECONDARY SCHOOL CDF ACCOUNT	KCB	1135674833	Closed	1,574
158	NGEETHA POLICE POST CDF PROJECT ACC.	KCB	1203866194	15,771	15,779
159	NGELENGE PRIMARY SCHOOL CDF ACCOUNT	KCB	1135150125	453,379	20,784
160	NG'ETHA CHIEF'S OFFICE CDF ACCOUNT	KCB	1266997032	9,906	9,906
161	NGULU SUB CHIEF'S OFFICE CDF ACCOUNT	KCB	1166557871	Closed	583
162	NGUU SECONDARY SCHOOL CDF ACCOUNT	KCB	1136064435	350,920	260,920
163	NGUUMO GIRLS SECONDARY SCHOOL CDF ACCOUNT	KCB	1135368066	2,705	323,305
164	NGUUMO PRIMARY SCHOOL CDF A/C	KBC	1241129630	1,121	33,367
165	NTHIA PRIMARY SCHOOL CDF A/C	KBC	1170897770	1,679	1,679
166	NTHIA SECONDARY SCHOOL CDF ACCOUNT	KCB	1157431356	3,093	3,093
167	NTHONGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135398674	55,579	52,969
168	NTHONGONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1154725766	365	22,791
169	NYAYO SECONDARY SCHOOL CDF ACCOUNT	KCB	1132435471	354,037	354,037
170	SALAMA SECONDARY SCHOOL CDF ACCOUNT	KCB	1170819931	1,864	1,864
171	SEKELENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1161270140	160,928	1,254,321
172	SOTO PRIMARY SCHOOL CDF ACCOUNT	KCB	1163214469	32,924	32,924
173	ST. BAKHITA MAKUSU SECONDARY CDF ACCOUNT	KCB	1122992653	2,774	2,774

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
174	ST.ANNES KIBOKO GIRLS SEC SCHOOL CDF ACC.	KCB	1132785642	6,903	6,903
175	ST.ANTONY ITIANI CDF ACCOUNT	KCB	1151004103	2,755	2,755
176	ST.SIMON MBUINZAU SEC SCHOOL CDF ACC.	KCB	1151149314	Closed	1,507
177	SYUMILE PRIMARY SCHOOL CDF ACC	KCB	1135317712	177	231,373
178	SYUMILE SECONDARY SCHOOL CDF ACCOUNT	KCB	1162871695	Closed	39,080
179	TUNGUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1149896744	36,727	36,727
180	TUTINI CHIEFS OFFICE CDF ACCOUNT	KCB	1232500135	7,325	7,325
181	TUTINI PRIMARY SCHOOL CDF ACC.	KCB	1136362541	217,291	351,641
182	TUTINI SEC SCHOOL CDF ACC.	KCB	1204429294	1,407	1,407
183	TWAANDU CHIEFS CAMP CDF ACCOUNT	KCB	1225699169	6,240	970
184	UTAFITI D/B PRIMARY SCHOOL CDF ACCOUNT	KCB	1128653230	Closed	9,339
185	UTHANGATHI PRIMARY SCHOOL CDF ACC.	KCB	1132541085	15,127	2,402,659
186	UTHASYO PRIMARY SCHOOL CDF ACCOUNT	KCB	1163217719	32,122	32,122
187	UTINI GIRLS SECONDARY SCHOOL CDF ACCOUNT	KCB	1149725052	5,057	196,107
188	UVILENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1234491567	120,975	1,788
189	VOLOLO PRIMARY SCHOOL CDF ACCOUNT	KCB	1203804091	131,092	3,132
190	VOLOLO SECONDARY SCHOOL CDF ACCOUNT	KCB	1226131468	229	3,22
191	WAYONA PRIMARY SCHOOL CDF A/C	KCB	1135274665	1,873	10,17

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
192	WIIVIA PRIMARY SCHOOL CDF ACCOUNT	KCB	1204482330	114,654	1,413,248
193	WIKIAMBIA PRIMARY SCHOOL CDF A/C	KBC	1132530482	2,456	2,582
194	YIENI PRIMARY SCHOOL CDF ACC.	KCB	1136983643	21,620	21,620
195	YKISEMEI PRIMARY SCHOOL CDF A/C	KBC	1204794243	497,320	2,148
196	YKIVALA PRIMARY SCHOOL CDF ACCOUNT	KCB	1160133514	163,886	1,117,842
197	YIMWAA PRIMARY SCHOOL CDF ACCOUNT	KCB	1226876919	21,490	1,080,710
198	YIMWAA SECONDARY SCHOOL CDF ACCOUNT	KCB	1159650888	10,213	10,213
199	YINDALANI PRIMARY SCHOOL CDF ACC.	KCB	1151248703	130,589	25,139
200	YINGOSO PRIMARY SCHOOL CDF A/C	KCB	1135273405	105,336	1,422
201	THITHI PRIMARY SCHOOL CDF ACCOUNT	KCB	1203856113	3,598	3,598
202	SYENGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135337608	1,120	1,120
203	MII PRIMARY SCHOOL CDF ACCOUNT	KCB	1233913425	783	6,909
204	NGANGANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1162918780	19,917	106,214
205	NGONGWENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1279957093	98	98
206	NGUMA PRIMARY SCHOOL CDF ACCOUNT	KCB	1252143443	37,624	35,162
207	MWEINI CHIEF'S OFFICE CDF ACCOUNT	KCB	1277559643	3,768	3,768
208	MII SECONDARY SCHOOL CDF ACCOUNT	KCB	1108809928	2,087	618,308
209	MAKINDU KMTCC CDF ACCOUNT	KCB	1279484225	145,916	1,534,061

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
210	SYUMILE ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1279910224	26,358	128,916
211	KAI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1279856041	19,628	67,605
212	KALII ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1280011939	5,226	30,218
213	MBUINZAU ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1277940320	994	197,222
214	MIKUYUNI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1278003541	570	150,147
215	MAKASA ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1278909141	13,967	148,044
216	KIKUMINI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1280899549	63,851	625,201
217	KILONGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1278241248	21,189	1,063,482
218	MUTANTHEEU SECONDARY SCHOOL CDF ACCOUNT	KCB	1280011556	22,249	353,884
219	IKUNGU PRIMARY SCHOOL CDF ACCOUNT	KCB	1271736896	22,520	2,420,000
220	ITAAVA PRIMARY SCHOOL CDF ACCOUNT	KCB	1267479094	30,026	1,060,534
221	KAUNGUNI SECONDARY SCHOOL CDF ACCOUNT	KCB	1151055557	2,313	199,511
222	NYAYO PRIMARY SCHOOL CDF ACCOUNT	KCB	1286862191	27,556	350,000
223	MULALA POLICE POST CDF ACCOUNT	KCB	1277561370	93,421	968,060
224	KIAONI POLICE POST CDF ACC.	KCB	1285855914	36,475	326,632
225	EMALI PRIMARY SCHOOL CLASSROOMS CDF ACCOUNT	KCB	1296000397	2,095,000	NEW

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
226	MATIKU SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1296901246	3,499,395	NEW
227	MULALA CHIEF'S CIH CLASSROOM CDF ACCOUNT	KCB	1296200981	1,774,760	NEW
228	KILIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	KCB	1296900843	520,000	NEW
229	MATIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	KCB	1296901513	350,000	NEW
230	MASAMUKYE PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296524345	1,034,760	NEW
231	UTHASYO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296720551	1,035,000	NEW
232	MATUTU SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296551598	1,154,760	NEW
233	THITHI SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296657817	1,155,000	NEW
234	KYAANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297526015	1,035,000	NEW
235	MASUMBA ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	KCB	1296900037	1,225,000	NEW
236	NTHIA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297708342	1,035,000	NEW
237	NTHIA SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296528979	1,155,500	NEW

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S/NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
238	NGOMANO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296528863	1,035,200	NEW
239	KALII SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296926788	1,154,760	NEW
240	KAMBOO PRIMARY SCHOOL CDF ACCOUNT	KCB	1136935169	105,999	NEW
241	KAMBOO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296866211	1,035,000	NEW
242	KANGII PRIMARY SCHOOL CDF ACCOUNT	KCB	1161905340	163,922	NEW
243	KIU ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	KCB	1296866149	1,575,000	NEW
244	YINZAU PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296700429	1,035,000	NEW
245	KIAMBANI SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297273605	1,155,000	NEW
246	MUTANTHEEU SECONDARY SCHOOL CLASSROOMS CDF ACCOUNT	KCB	1297273486	2,335,000	NEW
247	KALAKALYA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296866254	1,035,100	NEW
248	KALAKALYA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297421493	1,035,000	NEW
249	NGUUMO SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1297273907	3,475,000	NEW
250	MBUINZAU PRIMARY SCHOOL ADMINISTRATION BLOCK CDF ACCOUNT	KCB	1296611310	2,135,000	NEW

KIBWEZI WEST Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022**

S/NO	FMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2022	30/6/2021
251	KIBWEZI TOWNSHIP PRIMARY SCHOOL CLASSROOMS CDF ACCOUNT	KCB	1297310322	2,096,000	NEW
252	ITHAMBAUME PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297554078	1,035,000	NEW
253	KWAKYAI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297600916	1,035,000	NEW
254	KISAYANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297419073	1,060,000	NEW
255	NGAIKINI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297262492	1,175,000	NEW
256	KISAYANI GIRLS SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1296544524	3,475,000	NEW
257	KIWANZANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297285824	1,035,000	NEW
258	NDETANI ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	KCB	1297273826	1,225,200	NEW
259	KISAYANI POLICE POST OFFICE BLOCK CDF ACCOUNT	KCB	1297273729	1,676,000	NEW
260	NGUUMO POLICE POST OFFICE BLOCK CDF ACCOUNT	KCB	1297380452	1,974,760	NEW
261	NDWAANI POLICE POST OFFICE BLOCK CDF ACCOUNT	KCB	1296929167	1,000,000	NEW
262	KIBWEZI POLICE STATION CDF ACCOUNT	KCB	1293886572	1,000,000	NEW
263	KING' UTHENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1287181910	191,752	0
	TOTAL AMOUNT KSHS.			71,955,561	37,892,201

KIBWEZI WEST Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 6: Progress On Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)															
LER/NGCDF/KI B.WEST /2020-2021(2)	<p>1. Inaccuracies in the Financial Statements</p> <p>The comparative balance for unutilized funds reflected at Annex 3 to the financial statements differ with the balances reflected in the prior year audited financial statements as shown below.</p>	<p><i>The correction was done in the amended financial statement.</i></p>	<p>Not Resolved. Audit Certificate received on 9/</p>																
	<table border="1"> <thead> <tr> <th data-bbox="288 981 472 1010">item</th> <th data-bbox="472 981 663 1211">Comparative Balance in 2020/2021 Financial statements (kshs)</th> <th data-bbox="663 981 863 1211">Balance as per the year 2019/2020 Audited Financial Statements (Kshs)</th> <th data-bbox="863 981 1023 1211">Variance (Kshs)</th> </tr> </thead> <tbody> <tr> <td data-bbox="288 1211 472 1317">Use of Good and Service</td> <td data-bbox="472 1211 663 1317">5,547,637</td> <td data-bbox="663 1211 863 1317">5,142,476</td> <td data-bbox="863 1211 1023 1317">405,161</td> </tr> <tr> <td data-bbox="288 1317 472 1458">Other Grants and Other Transfers</td> <td data-bbox="472 1317 663 1458">29,425,207</td> <td data-bbox="663 1317 863 1458">29,504,199</td> <td data-bbox="863 1317 1023 1458">78,992</td> </tr> </tbody> </table>				item	Comparative Balance in 2020/2021 Financial statements (kshs)	Balance as per the year 2019/2020 Audited Financial Statements (Kshs)	Variance (Kshs)	Use of Good and Service	5,547,637	5,142,476	405,161	Other Grants and Other Transfers	29,425,207	29,504,199	78,992			
	item				Comparative Balance in 2020/2021 Financial statements (kshs)	Balance as per the year 2019/2020 Audited Financial Statements (Kshs)	Variance (Kshs)												
Use of Good and Service	5,547,637	5,142,476	405,161																
Other Grants and Other Transfers	29,425,207	29,504,199	78,992																
LER/NGCDF/KI B.WEST /2020-2021(2)	<p>2. Inaccurate Cash and Cash Equivalents Balance</p> <p>The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs .47, 454,104 which as disclosed at Note 10A TO the financial statements, relate to the bank balance held in an account operated at a local bank. However, review of the bank reconciliation statement for the month of June, 2021, revealed that payments which were in bank statements but not in the cashbook amounting to Kshs 810,600 dated back to financial year 2014/2015 .No satisfactory explanation was provided for failure to update the cash book and to clear the long outstanding reconciling items</p>	<p><i>It true a fraud took place some three years before I reported to the constituency on 27TH April 2017. For all those years the officers in charge of the cashbook and preparation of bank reconciliation manipulated the data to hide the</i></p>	<p>Not Resolved. Audit Certificate received on 9/9/2022</p>																

KIBWEZI WEST Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>This matter has been raised many times. The office is seeking for advise on the way forward on the matter.</i></p>		
<p>LER/NG CDF/KI B.WEST /2020-2021(2)</p>	<p>3. Unsupported Payments of Prime Costs and Provisional sums. The statement of receipts and payments and Note 6 to the financial statements reflect transfers of Kshs .63, 328,318 to other government units. However the balance includes Kshs 2,683,900 paid by three(3) project Management Committees to three (3) contractors for prime costs and provisional sums, without supporting documents Further authority to incur expenditure by the Accounting officer was not provided for audit contrary to the provisions of Regulation 104(1) Public Financial Management (National Government) Regulations ,2015 which requires that all receipts and payments of public money should be supported by appropriate authority and documentation.</p>	<p><i>It is true that, the prime cost and provisional sums were paid. The engineer prepared the necessary certificate and variation order for the contingencies. All the payment was approved by the Fund account manager. We have noted that the approvals must have been done in writing by accounting officer which was not done.</i></p>	<p>Not Resolved. Audit Certificate received on 9/9/2022</p>	
<p>LER/NG CDF/KI B.WEST</p>	<p>Other Matter Budgetary Control and Performance The summary statement of appropriation reflects</p>	<p><i>It true that the office had a closing balance</i></p>	<p>Not Resolved. Audit</p>	

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National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>irregularity. During the time of campaign for the 2017 election, the area Member of parliament(MP) published a magazine containing all the approved projects for the five financial year i.e. 2013/2014, 2014/2015, 2015/2016 and 2016/2017. On scrutiny of the documents by the constituents, issues were raised on some projects which were never implemented. The MP wrote a letter dated 28th June,2017 demanding explanation on the same (see attached letter). This led the office to do an investigation and we realized the above cheques were drawn and funds meant for the projects got lost.</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
/2020-2021(2)	<p>budgeted receipts of Kshs .222, 926,105 and actual receipts of Kshs .178, 737,226, resulting into a budget shortfall of Kshs 44,188,880 or 20% of the budget. Similarly, the Fund spent Kshs .131, 283,122 against an approved budget of Kshs 222,926,106, resulting to an under –expenditure of Kshs 91,642,984 or 41% of the budget.</p> <p>1. Delayed Project Implementation</p> <p>Review of the Project implementation status (PIS) report provided revealed that a total of Kshs 76,395,223 was allocated for implementation ninety –five (95) projects during the year .Out of there ,fifty-nine (59) projects valued at Kshs 57,350,000 were completed and put to use. However, two (2) projects valued at Kshs 1,625,223 were completed but had not been put to use. Further, eleven (11) projects valued at Kshs 8,700,000 were ongoing, while twenty –three (23) projects worth Kshs 8,720,000 had not been started.</p>	<p>of Kshs. 47,454,104 which means services or projects worth of the amount were not offered or project implemented before the close of the financial year. The policy of Kibwezi west NG-CDF is bursary is allocated funds before any other project is undertaken. Out of the closing balance, Kshs. 27,300,000 was allocated for bursary which could not be awarded due to the Covid-19 restrictions on public gathering hence not able to conduct bursary vetting as required (See annex 3 of the financial statements). On the same note, AIE NO..B140583 of Kshs.12</p>	<p>Certificate received on 9/9/2022</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>Million was received in the office on 24/6/2021 just 6 days before the close of the financial year (see the attached copy of the AIE).</i></p>		
<p>LER/NGCDF/KIB.WEST/2020-2021(2)</p>	<p>2. Poorly Implemented Classroom Construction Project</p> <p>Review of documents relating to transfers to other Government units revealed that the project management committee (PMC) of a primary school awarded a tender for construction of one (1) classroom with floor tiles and supply of twenty-three (23) two seater desks to a contractor at a contract sum of Kshs .1, 090,620 as per the contract agreement dated 5 August, 2021. The contract period was eight (8) weeks. Commencing on 9 August 2021 and ending on 9 October 2021. However, audit inspection on 27 April 2022, revealed that the contractor was still on the site project was about 95% complete .In addition ,the PMC had approved and paid the contractor an amount of Kshs 824,508. However, the contract period had lapsed by about six (6) months and there was no evidence that the contractor had been granted an extension of the contract period or that the Fund Management claimed liquidated damages for delayed performance from the contractor as required under section 140(b) and (c) of the public procurement and asset Disposal Act ,2015</p>	<p><i>It's true that the Sekeleni Primary School classroom completion was long overdue. The contractor to handover the projects on 9/10/2021. The contractor fixed different colors of floor tiles which he was requested to remove and redo, he also supplied poor quality desks made of grevillea</i></p>	<p>Not Resolved. Audit Certificate received on 9/9/2022</p>	

KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>timbers instead of cypress which was also requested and supply the required ones. The NG-CDFC held a site meeting on 27/1/2022 when all the above decisions were made. The contractor has currently fixed the new floor tiles and supplied new 23 NO desks as required. The office has provided of retention amount to Kshs. 91,612.00. Attached find the documents of follow up done for the</i></p>		

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Annual Report and Financial Statements for The Year Ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<i>period.</i>		
<p>LER/NGCDF/KIB.WEST/2020-2021(2)</p>	<p>3. Irregular Variation of Contract for Construction of a Classroom During the year under review the project management committee (PMC) for a medical college received Kshs 1,350,000 from the Fund for construction of one (1) classroom .The PMC subsequently awarded the tender to a contractor at a contract sum of Kshs .1,220.105 as evidenced by contract agreement dated 17 November ,2020.However , the PMC approved and paid the contractor an amount of Kshs 1,323,205 resulting to an overpayment of Kshs 103,100 within a period of one (1) year contrary to the provisions of section 139(3) of the public procurement and Asset Disposal Act ,2015 which provides that no contract price shall be varied upward within twelve (12) months from the date of the signing of the contract.</p>	<p><i>Its true there was contract sum variation. While preparing the bills of quantity for the KMTC classroom, the engineer did not provide for the installation of the ceiling. After the tender evaluation and award, it was found that there was a project savings of Kshs. 129,895. The project management committee requested that the funds be used to install the ceiling since all the other</i></p>	<p>Not Resolved. Audit Certificate received on 9/9/2022</p>	

KIBWEZI WEST Constituency

National Government Constituencies Development Fund (NGCDF)

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>classrooms had ceiling. The contractor quoted Kshs. 128,000 for installation of the ceiling which was approved on 24/11/2020. The office sorry for not seeking approval the activity from the NG-CDF Board as required.</i></p>		
<p>LER/NG CDF/KI B.WEST /2020-2021(2)</p>	<p>4. Failure to Report on Utilization of Emergency Reserve As disclosed at Note 7 to the financial statements, Fund Committee utilized Kshs 7,930,249 on twenty (20) emergency projects from the emergency reserves. However, no evidence was provided that the expenditure was report to the National Government Constituencies Development Fund Board within thirty (30) days of occurrence as required under Regulation20(2) of National Government Constituencies Development Fund Regulations ,2016.</p>	<p><i>It's true the office has not been reporting the emergency occurrence within the 30days to the NG-CDF Board as required. The office has been tabling the</i></p>	<p>Not Resolved. Audit Certificate received on 9/9/2022</p>	

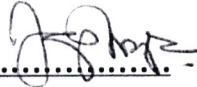
KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>report as parts of quarterly reports to the board. We promise to report any future emergencies as required.</p>		
<p>LER/NGCDF/KI B.WEST /2020-2021(2)</p>	<p>5. Contracting Un- Registered Suppliers Review of documents in support of use of goods and services expenditure revealed that the fund management procured printing service a total cost of Kshs.1,317,604 from a firm that was not in the fund's list of registered suppliers contrary to the provisions of section 71(4) of the public procurement and Asset Disposal Act,2015 which requires a procuring entity to apply the list of registered suppliers on alternative procurement methods.</p>	<p>The office procures works through open tendering, on supplies the office uses the prequalified list from the Sub county procurement office. I wish to confirm that the office forwarded to the auditors the un updated list of prequalified suppliers. We are liaising with Sub county procurement to provide the updated list.</p>	<p>Not Resolved. Audit Certificate received on 9/9/2022</p>	
<p>LER/NGCDF/KI B.WEST</p>	<p>6. Payment to Contractors without Valid Contracts The amount of Kshs 14,990,223 reflected under note 7 to the financial statement for security projects includes Kshs 4,174,147, paid by four (4) project</p>	<p>No single project has been</p>	<p>Not Resolved. Audit Certificate</p>	

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 National Government Constituencies Development Fund (NGCDF)
 Annual Report and Financial Statements for The Year Ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
/2020-2021(2)	management committee (PMC) to four (4) contractors who were awarded tenders for construction of various facilities at four (4) police stations. However, written and duly signed procurement contract agreements between the respective parties as required under section 135(2) on the public procurement and asset Disposal Act, 2015 were not provided for audit	<i>implemented without written Contract agreement, the agreements are signed by the parties during the site handing over. We have confirmed the agreement were left at the PMC files. We are making arrangement to have copies availed in the office. Attached find the copy for Mbuinzau Chiefs office project contract agreement.</i>	ate received on 9/9/2022	

JAPHET N. NGUI

SIGN.....

Name

Fund Account Manager.

